

(b) Developing Tribal IV-D laws, codes, guidelines, systems, and procedures;

(c) Recruiting, hiring, and training Tribal IV-D program staff; and

(d) Any other reasonable, necessary, and allocable costs with a direct correlation to the initial development of a Tribal IV-D program, consistent with the cost principles in OMB Circular A-87, and approved by the Secretary.

**§ 309.155 What uses of Tribal IV-D program funds are not allowable?**

Federal IV-D funds may not be used for:

(a) Activities related to administering other programs, including those under the Social Security Act;

(b) Construction and major renovations;

(c) Any expenditures that have been reimbursed by fees or costs collected, including any fee collected from a State;

(d) Expenditures for jailing of parents in Tribal IV-D cases;

(e) The cost of legal counsel for indigent defendants in Tribal IV-D program actions;

(f) The cost of guardians ad litem in Tribal IV-D cases; and

(g) All other costs that are not reasonable, necessary, and allocable to Tribal IV-D programs, under the costs principles in OMB Circular A-87.

**Subpart E—Accountability and Monitoring**

**§ 309.160 How will OCSE determine if Tribal IV-D program funds are appropriately expended?**

OCSE will rely on audits required by OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations” and 45 CFR part 74. The Department has determined that this program is to be audited as a major program in accordance with section 215(c) of the circular. The Department may supplement the required audits through reviews or audits conducted by its own staff.

**§ 309.165 What recourse does a Tribe or Tribal organization have to dispute a determination to disallow Tribal IV-D program expenditures?**

If a Tribe or Tribal organization disputes a decision to disallow Tribal IV-D program expenditures, the grant appeals procedures outlined in 45 CFR part 16 are applicable.

**Subpart F—Statistical and Narrative Reporting Requirements**

**§ 309.170 What statistical and narrative reporting requirements apply to Tribal IV-D programs?**

(a) Tribes and Tribal organizations operating a Tribal IV-D program must submit to OCSE the *Child Support Enforcement Program: Quarterly Report of Collections* (Form OCSE-34A). The reports for each of the first three quarters of the funding period are due 30 days after the end of each quarterly reporting period. The report for the fourth quarter is due 90 days after the end of the fourth quarter of each funding period.

(b) Tribes and Tribal organizations must submit the following information and statistics for Tribal IV-D program activity and caseload for each annual funding period:

(1) Total number of cases and, of the total number of cases, the number that are State or Tribal TANF cases and the number that are non-TANF cases;

(2) Total number of out-of-wedlock births in the previous year and total number of paternities established or acknowledged;

(3) Total number of cases and the total number of cases with a support order;

(4) Total amount of current support due and collected;

(5) Total amount of past-due support owed and total collected;

(6) A narrative report on activities, accomplishments, and progress of the program, including success in reaching the performance targets established by the Tribe or Tribal organization;

(7) Total costs claimed;

(8) Total amount of fees and costs recovered; and

(9) Total amount of laboratory paternity establishment costs.